IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 15TH OCTOBER 2007 / 23RD ASWINA 1929

WP(C).No. 29099 of 2007(L)

PETITIONER:

M/S HILLWOOD IMPORTS AND EXPORTS PVT.LTD
FEROKE, CALICUT, REP. BY
MANAGING DIRECTOR, V.SHERIFF.

BY ADV. SRI.P.RAGHUNATH

RESPONDENTS:
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1. **INTELLIGENCE OFFICER(IB),**
   COMMERCIAL TAXES DEPARTMENT,
   KOLLAM.

2. **INSPECTING ASST. COMMISSIONER,**
   COMMERCIAL TAXES, KOZHIKODE.

BY GOVERNMENT PLEADER SRI. K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

KSS

ANTONY DOMINIC,J.

W.P (C) No. 29099 of 2007

Dated this the 15th October, 2007

J U D G M E N T

Against an order imposing penalty on the petitioner, petitioner filed a revision, in which, order of stay sought for was declined. This order was challenged in O.P. No.13602/2007 which was disposed of by Exhibit-P2 judgment. In the said judgment, petitioner was granted stay against revenue recovery proceedings for realising the penalty amount on remitting 20% of the amount in two equal monthly instalments. The said order was confirmed in Exhibit-P3 judgment in W.A No. 1570 of 2007. It is submitted by the petitioner that the conditions imposed in Exhibits P2 and P3 have been complied with. In the meantime, a Lorry belonging to the petitioner was attached by the respondents for realisation of the amount due under the order of penalty, which is now pending in revision and in respect of which stay was granted by this Court..

2. Presently, the writ petition has been filed for release of the said Lorry. Now that the petitioner has complied with the conditions imposed by this Court in Exhibits P2 and P3 and thus is enjoying an order of stay, in my view, continued attachment of

the Lorry belonging to the petitioner is unwarranted.

3. In view of this, I dispose of this writ petition directing the respondents to lift the attachment and release the Lorry KL-11 W.8112 to the petitioner forthwith.

(ANTONY DOMINIC, JUDGE)

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K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007